

# *Journal of Management Accounting Research*

## Editorial Policy

The mission of the *Journal of Management Accounting Research (JMAR)* is to advance the theory and practice of management accounting through publication of high-quality applied and theoretical research, using any well-executed research method. *JMAR* serves the global community of scholars and practitioners whose work impacts or is informed by the role that accounting information plays in decision-making and performance measurement within organizations. Settings may include profit and not-for profit organizations, service, retail and manufacturing organizations and domestic, foreign, and multinational firms. *JMAR* furthermore seeks to advance an understanding of management accounting in its broader context, such as issues related to the interface between internal and external reporting or taxation. New theories, topical areas, and research methods, as well as original research with novel implications to improve practice and disseminate the best managerial accounting practices are encouraged.

As a publication of the American Accounting Association, the high standards applicable to the journals of the Association will be maintained. For a manuscript to be acceptable for publication, the research question should be of interest to the intended readership, the research should be well designed and well executed, and the material should be presented effectively and efficiently.

### SUBMISSION OF MANUSCRIPTS

The following guidelines should be followed for submitting manuscripts:

1. Manuscripts are submitted using the Manuscript Submission and Peer Review System, at <https://www.editorialmanager.com/aaajmar>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, the title page is submitted as a separate file from the manuscript text.
2. Manuscripts under consideration by another journal or other publisher should not be submitted. The submitting author will be asked to verify this during the web-based submission process.
3. For manuscripts that report on field surveys or experiments: Please ensure that reporting descriptive statistics, models, and tests of hypotheses is complete. For experimental papers, this would generally include: (1) reporting standard deviation and cell sizes in any tables of means; (2) including degrees of freedom along with any reported test statistics that have degrees of freedom, whether in the tables, footnotes, or text; and (3) ensuring ANOVA, MANOVA, ANCOVA, etc. tables are complete, including all estimated terms, including the error term, along with the associated degrees of freedom. Note that if test statistics and associated degrees of freedom are reported in the tables, then authors need not repeat this material in the text. For example, authors could provide only the p-values for effects (tests) of interest in the text, if desired. If the additional documentation (e.g., questionnaire, case, interview schedule) is sent as a separate file, then all information that might identify the author(s) must be deleted from the instrument.
4. Manuscripts that report experiments utilizing human subjects must verify approval by the institution at which the experiment took place. Notation of approval should be made within the manuscript. In addition, the submitting author will be asked to verify approval during the web-based submission process. For the full version, please see: [Policy on Publication Ethics: Human Subjects Research](#).
5. Authors are responsible for recognizing and disclosing any conflict of interest that could be perceived to bias their work. Conflict of interest disclosures include, but are not limited to, grants or research funding, employment, affiliations, honoraria, stock options/ownership, royalties, consultancies, inventions, and patents. Authors will be asked to provide any potential conflicts of interest during manuscript submission.
6. Authors are also responsible for disclosing any potential conflict of interest that might prevent an unbiased review. Potential conflicts for editor or reviewer assignments are described in the policy

section below; however, this may not be an exhaustive list. Authors are requested to complete and submit an Author Conflict of Interest form upon submission.

7. The nonrefundable submission fee is \$75.00 payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: <https://my.aaahq.org/Shop/Product-Catalog>. If you are unable to pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or [info@aaahq.org](mailto:info@aaahq.org).
8. Revisions should be submitted within 12 months from the request, otherwise they will be considered new submissions.
9. All decisions are final and not subject to appeal.

## REVIEW PROCESS

The review process consists of the following:

1. The senior editor reviews the submitted manuscript for proper format and consistency with the mission of the journal. The author(s) is notified if the manuscript is deemed inappropriate for further consideration.
2. Manuscripts that pass the initial review are sent to an editor and a minimum of two reviewers for formal review.
3. The editor evaluates comments and recommendations of the reviewers and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). The editor's decision and comments, without identifying information, are forwarded to the reviewers. The senior editor reviews and approves all editor decisions.
4. Requested revisions are returned to the same reviewers. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where the comment is addressed in the revision.
5. The process will continue as described above until a final publication decision is made.
6. Consistent with our Publications Ethics policy on plagiarism, all articles are automatically processed through CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not properly cited or quoted. For full version, please see: [Policy on Publication Ethics: Plagiarism](#).

The process described above is a general one. The senior editor may, in some circumstances, vary this process at his or her discretion. Through its constructive and responsive editorial procedures, the journal aims to render research efforts relevant and rewarding for all concerned.

## CONFLICT OF INTEREST

To promote the objective handling of papers under review, *JMAR* takes steps to prevent Editors and reviewers from handling papers by authors with whom they have a conflict of interest. Because a variety of circumstances can result in a loss of objectivity with respect to a particular paper, judgment is necessary to identify conflicts of interest. However, a conflict of interest is presumed to exist when an Editor or reviewer: (1) is an author of the paper; (2) has a personal relationship with an author that prevents the Editor or reviewer from being objective; (3) chaired an author's dissertation committee or an author chaired the dissertation committee of the Editor or reviewer; (4) works at the same institution as an author, or worked at the same institution within the last five years; or (5) has co-authored a paper with an author. An Editor also is presumed to have a conflict of interest with a paper when that Editor had editorial decision rights on a previous version of the paper at another journal.

When an Editor has a conflict of interest with a paper, the Senior Editor will assign a non-conflicted Editor to handle the paper unless the Senior Editor is an author of the paper, in which case a non-conflicted Editor will assign a non-conflicted Editor to handle the paper. If necessary, an ad hoc Editor will be assigned to handle the paper. The conflicted Editor will have no access to *JMAR* information about the paper. Because of the double-blind review process, it is primarily the responsibility of the Senior Editor and other

Editors to identify conflicts of interest. Should a reviewer suspect a conflict of interest, it is the reviewer's responsibility to alert the Senior Editor or another Editor to the potential conflict. If a conflict arises during the review process, the Senior Editor will oversee a change in Editor or reviewers, as appropriate.

## ADDITIONAL INFORMATION

### Mathematical Notation

Mathematical notation should be employed only where its rigor and precision are necessary, and in such circumstances, authors should explain the principal operations performed in narrative format. Equations should be numbered in parentheses flush with the right-hand margin. Notation should be avoided in footnotes. Use standard mathematical notation and symbols. Do not use wingdings, geometric shapes, or images.

### Comments

Additionally, the journal does not have a regular section for Comments. Authors who wish to comment on articles previous published in *JMAR* should first communicate directly with the author(s) of the original article to eliminate any misunderstandings or misconceptions. If substantive issues remain after the written exchange of views with the author(s), the Commentator may submit the proposed Comment to *JMAR*. One copy of the correspondence between the Commentator and the author(s) of the original article should be submitted to the Editor together with one copy of the comment manuscript. All other editorial norms also apply to proposed Comments.